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From:

**Sent:** Monday, February 14, 2011 3:23:59 PM

To: Cc:

**Subject:** RE: Informal TEFRA advice - Whether to issue an FPPA

There is no requirement that we issue an FPAA if the statute has expired. <u>Atlantic Richfield v. Dept. of Treas.</u>, 97-1 USTC P50,170 (D.D.C. 1996)